

CHAPTER XIV.

STAMPS.

"Whereas considerable delays and inconvenience have been experienced by the different Courts of Judicature in collecting and bringing to account the prescribed fees on the institution of suits, and on exhibits and summonses for witnesses; and whereas it will tend to the dispatch of business to commute such fees for a duty to be levied by means of stamps; and whereas it is expedient to extend the same principle of improving the public revenue to bonds, deeds of conveyance, and other instruments executed by individuals, and also to certain petitions preferred to the Magistrates in order to discourage the numerous petty complaints preferred or brought before them from improper motives, an enquiry into which not only occupies a large proportion of their time, but is often the occasion of considerable expense and vexation to the parties complained against: the following rules have been enacted, &c."—Preamble to the first Stamp Law in this Presidency, Regulation XIV. of 1815.

A General Stamp Office for the Presidency was established by Regulation XIV. of 1815, and a system of stamp duties then commenced.

In the Code of 1827 this was enlarged by Regulation XVIII., which provided for the establishment of a Stamp Office in each collectorate under the Collector, and the appointment by him of at least one vendor in each talooka. Regulation XVIII. continued to be the law till 1860, since which the Stamp Law has been frequently changed. The General Stamp Act (No. I. of 1879) and the Court Fees Act (No. VII. of 1870) are now the laws that are in force on this subject. They apply to the whole of India, and there is no essential difference between the system in the different Presidencies.

In this Presidency the Collector of Bombay is also Superintendent of Stamps.

The Inspector General of Registration and the Inspectors under him supervise the stamp revenue administration according to rules which will be found further on, but they have no legal authority under the Acts.

1: **Indents.**—The Collectors indent on the Superintendent of Stamps for the supplies necessary for their respective districts. The Superintendent of Stamps fixes the minimum supply of stamps to be kept in stock in each Collector's Treasury, and the Collectors

are responsible for their indents to the Superintendent being sent in good time, so that the stock may not fall below that minimum.—*G. R. No. 4648, Sept. 28, 1870.*

2. Powers of Commissioners.—The Commissioners are “the chief controlling revenue authorities” in the mofussil under the General Stamp Act, the Court Fees Act, and Act 13 of 1875, and in the town of Bombay the Superintendent of Stamps. They are entitled to revise certificates and orders made under the Act by Collectors; but, to secure uniformity they should, before issuing their orders, refer to the Superintendent of Stamps, and in cases in which they differ from the Superintendent should bring the matter to the notice of Government.—*G. R. No. 570, Feb. 3, 1871, and No. 4465, Aug. 7, 1875.*

[As to the examination by Collectors and Assistant Collectors of the stock of stamps at Mamlutdars' Kutcheries, and the forms of accounts, &c., see Hope's Manual, and the orders in previous Chapters.]

3. Inspector General and Inspectors.—(1) The Inspector General of Registration and Stamps shall visit the Hoozoor Treasuries and count and examine the stocks of stamps to see that they are correct in amount as per the stamp accounts, that the latter are kept according to the prescribed form, that proper accommodation is provided for the safe custody of the stamps, and that the supply is sufficient for the wants of the public. Any remarks the Inspector General may have to offer on the above points he shall communicate to the Collector concerned. On visiting a talooka kutcherry he shall ascertain that the rules relating to stamps, their custody and accounts are properly observed.

(2) The Inspectors shall visit and examine the stocks of stamps and stamp accounts at the Mamlutdars' and Mahalkurries' Treasuries in their divisions once a year, and shall also examine the stocks of the ex-officio vendors. Any remarks which the Inspectors may have to offer on matters noticed by them at their examinations shall be forwarded by them to the Inspector General, who, if necessary, will bring the matter to the notice of the Collector concerned.

(3) The Inspector General shall report to the Superintendent of Stamps with his opinion, and the latter shall report to Government any cases coming to his knowledge under the Stamp Laws which appear to have been decided differently by different authorities.

(4) The Inspectors shall similarly report such cases to the Inspector General, who shall submit them with his opinion to the Superintendent of Stamps.

(5) Any complaints made by the public regarding the paucity of stamp vendors in any of the districts, either to the Inspector General or to the Inspectors, shall at once be brought by the Inspector General to the notice of the Collector concerned.

(6) Any cases of evasion of the Stamp Laws which come to the notice of the Inspector General or Inspectors shall promptly be reported, in the case of the Inspector through the office of the Inspector General, to the Collector concerned.

(7) The Inspector General and his Inspectors shall, on the requisition of a District Judge, Collector or Magistrate, arrange at their convenience for the examination of the records of the Courts of such Officers and of those subordinate to them, with a view to ascertain whether the Court Fee Stamps required by law to be affixed on the several documents have been duly cancelled.—*G. R. No. 5689, Oct. 26, 1874, and No. 2672, Aug. 23, 1875.*

4. With reference to Rule 7 of the last order all revenue and judicial officers are to avail themselves of the services of the Inspectors of Registration and Stamps to inspect their records.—*G. R. No. 4797, Aug. 7, 1877.*

5. **Minor Regulations.**—Collectors are themselves to make minor regulations under the general rules for the sale of stamps (*e. g.*, Rule 8), bearing in mind the interests of the public, the licensed vendors, and the Treasury officials.—*G. R. No. 641, Feb. 8, 1871.*

6. **Supervision.**—Government will not insist on Assistant Collectors counting the stamps, if the officers of the Registration Department have counted them before in the same season, but Assistant Collectors are to understand that the present arrangement does not relieve them of the responsibility of looking after the stamp transactions and arrangements in the same manner as they supervise all the rest of the Mamlutdar's work.—*G. R. No. 6897, Dec. 31, 1874.*

7. Supervising officers of stamp revenue are to ascertain during their tours, or otherwise as opportunity occurs, how far the prescribed classes of stamped papers are applied to the purposes for

which they are intended, and are to mention the result of their inquiries in their periodical reports.—*G. R. No. 870, Feb. 28, 1870.*

8. **Sale of Stamps.**—Formerly the sale of stamps was conducted almost entirely by salaried vendors attached to each Collector's, Mamlutdar's, and Mahalkary's kutcherry. But these have now been reduced, and licensed vendors in all towns and large villages substituted. In each Collector's office, however, there are still one or two Stamp Karkoons, whose duty it is under the Treasurer, both to keep and distribute stamps to the licensed vendors, and also to sell to the general public stamps of the value of Rs. 50 and upwards, which are not given out to the licensed vendors. Mamlutdars' Head Karkoons and Shroffs have also the right to sell stamps of the value of Rs. 50 and upwards.—*G. R. No. 2499, July 4, 1867, and G. R. No. 1100, Feb. 28, 1874.*

9. **Licensed vendors.**—In places where there is a sufficient demand to support more than one licensed vendor, additional licenses are to be granted on application.—*G. R. No. 603, Feb. 19, 1866.*

10. There is no objection to schoolmasters being licensed as vendors, provided that the sale be limited to certain hours in the day, so as not to interfere with school hours.—*G. R. No. 3475, Oct. 10, 1867.*

11. In the same way licenses may be granted to Sub-Registrars if recommended by the Registrar General.—*G. R. No. 2608, June 1, 1871.*

12. Rules under the Indian Stamp Act, 1879.

CHAPTER I.—Preliminary.

1.—These Rules shall come into force throughout British India on the 1st April 1882 in supersession of the Rules promulgated by Notifications No. 875, dated 26th February, and No. 966, dated 4th June 1881.

2.—All words and expressions used in these Rules and defined in the Indian Stamp Act, 1879, shall be deemed to have the meaning attached to them respectively by the said Act.

3.—There shall be two kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, 1879, namely—

(a) Impressed Stamps—including—

Impressed Sheets,—that is to say, sheets of paper bearing the impression of Stamps of different values engraved thereon, and sold to the public for use by them in accordance with these Rules.

Impressed Labels,—to be affixed and impressed by Government Officers as directed in Chapter III. of these Rules.

(b) Adhesive Stamps sold to the public for use by them in accordance with these Rules.

CHAPTER II.—*Of Impressed Sheets.*

4.—All instruments chargeable with duty except Hundis, may be written on Impressed Sheets, and, except as provided by Section ten of the said Act and by these Rules, shall be so written.

5.—(a). When any instrument is to be written on an Impressed Sheet, if the amount of duty with which such instrument is chargeable does not exceed one hundred rupees, a single sheet shall be used, unless—

where the application for the required stamp is made at a treasury, the officer in charge of such treasury, or, where such application is made to a stamp vendor, the vendor certifies that he is unable to furnish a single stamp of the required value.

(b) When the amount of duty chargeable in respect of any instrument exceeds one hundred rupees, or a treasury officer or stamp-vendor has certified under clause (a) that he is unable to furnish a single stamp of the required value, the number of sheets used for indicating the payment of duty shall not exceed the number which the treasury officer or the stamp-vendor certifies in either case to be the smallest number which he can furnish so as to make up the required amount.

(c) No certificate shall be made under clause (a) or clause (b) by a stamp-vendor in any case in which the stamp duty required exceeds the highest value of the stamps which such vendor is authorised to sell.

(d) When, under this Rule, two or more Impressed Sheets are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(e) When a single sheet used under this Rule is found insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument: provided that in every such case the side of the sheet which bears the stamp must be covered by a substantial part of the instrument before any part of the latter can be written on the plain paper joined to such sheet. Provided further, that the part of the instrument written on the plain paper must be attested by the signatures or marks of all the persons executing the document and the witnesses to the same.

6.—(a). Hundis other than hundis which can be stamped with an adhesive stamp under Section ten of the said Act shall be written as follows :—

(1) Hundis payable otherwise than on demand, but not more than one year after date or sight, and for amounts not exceeding Rs. 30,000 in individual value, on impressed sheets bearing the word hundi ;

(2) Hundis exceeding Rs. 30,000 in individual value, and Hundis payable at more than one year after date or sight, on paper supplied for sale by the Government, and to which labels have been affixed by one of the officers mentioned in Rule nine, clause (b), or by the Superintendent of Stamps, Calcutta, and impressed by him in manner provided by Rule ten.

(b) Every sheet of such stamped paper shall be of a size not less than $8\frac{1}{2} \times 5\frac{1}{2}$ inches, and no plain paper shall be joined to it.

(c) The provisions in Rule five as to use of two or more sheets of stamped paper when a single stamp of the required value is not procurable apply also to Hundi stamps used under this Rule.

7.—The duty payable on any instrument chargeable with a duty of one anna may be denoted by a coloured impression marked on a skeleton form of such instrument by the Superintendents of Stamps at Calcutta, Bombay, Madras, or Rangoon.

CHAPTER III.—Of Impressed Labels.

8.—Impressed labels may be used for the following instruments and counterparts thereof, namely,—

- (1) Administration-bonds :
- (2) Affidavits :

- (3) Appointments made in execution of a power :
- (4) Articles of Association of a Company :
- (5) Articles of clerkship ;
- (6) Bills of lading :
- (7) Charter-parties :
- (8) Declarations of trust :
- (9) Instruments evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property :
- (10) Leases printed or lithographed in an Oriental language, when the written matter filled in does not exceed one-fourth of the printed matter :
- (11) Memoranda of Association of Companies :
- (12) Notes of Protest :
- (13) Petitions for leave to file a specification of an invention, &c. :
- (14) Policies of insurance :
- (15) Revocations of trust :
- (16) Warrants for Goods :

and for the following—when written in any European language, provided that any instrument written in any European language other than English shall have attached to it a translation in the English language—

- (17) Agreements or memoranda of Agreements, which in the opinion of the officer empowered to affix the label cannot conveniently be written on Impressed Sheets :
- (18) Instruments engrossed on parchment and written in the English style, which in the opinion of such officer cannot conveniently be written on Impressed Sheets :
- (19) Awards :
- (20) Bills of Exchange payable otherwise than on demand and drawn in British India :
- (21) Bonds :
- (22) Certificates of sale :
- (23) Composition-deeds :
- (24) Conveyances :
- (25) Instruments imposing a further charge on mortgaged property :
- (26) Instruments of apprenticeship :

- (27) Instruments of co-partnership :
- (28) Instruments of dissolution of partnership :
- (29) Instruments of exchange :
- (30) Instruments of gift :
- (31) Instruments of partition :
- (32) Leases :
- (33) Letters of license :
- (34) Mortgage-deeds :
- (35) Powers of Attorney :
- (36) Reconveyances of mortgaged property :
- (37) Releases :
- (38) Settlements :
- (39) Transfers of the description mentioned in Article No. 60, clauses (b), (c), and (d) of the First Schedule of the said Act.

9: The following officers are empowered to affix these labels to the instruments mentioned in Rule eight, namely,—

- (a) the Collectors of Calcutta and Karachi ;
- (b) the Superintendents of Stamps at Madras, Bombay, Lahore, Rangoon, Maulmain, and Akyab ;
- (c) the Commissioner of Stamps, North-Western Provinces and Oudh ;
- (d) the Superintendent of Stamps (Political Resident), Aden .

* 10 (a). Every such officer shall, upon any instrument mentioned in Rule eight being brought to him before it is executed and application being made to him for that purpose, affix thereto a label or labels of such value as the applicant may desire and pay for, and impress such label or labels by means of a stamping-machine and also stamp or write on the face of the label or labels the date of impressing label or labels before returning the instrument to the applicant. In the case of instruments written on parchment, the labels must be further secured by metallic eyelets.

(b) When the stamp duty amounts to five rupees or upwards, such officers shall further write on the face of the label or labels his initials, and, when the stamp duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the labels.

11 (a). The payment of duty on instruments (other than Bills of Exchange, Cheques, and Promissory Notes) executed out of

British India and requiring to be stamped after their receipt in British India, shall be indicated only by impressed labels.

(b) When any such instrument is taken to the Collector under Section seventeen of the said Act, the Collector, unless he be Collector of Calcutta or Karáchi, shall send the instrument to one of the officers mentioned in rule nine, remitting the amount of duty paid in respect of such instrument; and such officer shall stamp the instrument in the manner prescribed by Rules 10 (a) and 10 (b) and return the same to the Collector for delivery to the person by whom it was produced.

CHAPTER IV.—*Adhesive Stamps.*

12. Bills of Exchange, payable otherwise than on demand and drawn in sets, when the amount of stamp duty does not exceed one anna for each part of the set, may be stamped with adhesive stamps.

13. Except as otherwise provided in these Rules, the adhesive stamp used to denote the duty of one anna shall bear the words 'one anna.'

14. The following instruments when stamped with adhesive stamps shall be stamped as follows:—

(a) Bills of Exchange, Cheques, and Promissory Notes drawn or made out of British India, with adhesive stamps bearing the words 'Foreign Bill.'

(b) Transfers of shares of Public Companies and Associations, with adhesive stamps bearing the words 'Share Transfer.'

(c) An entry as an advocate, Vakil, or Attorney on the roll of any High Court, with an adhesive stamp bearing the word 'Advocate,' 'Vakil,' or 'Attorney.'

(Such stamp shall be affixed under the superintendence and responsibility of a gazetted officer of the High Court, who shall obtain the stamp from the Superintendent of Stamps and account to him for it. The gazetted officer who affixes the stamp shall write on the face of it his usual signature and the date of signature before parting with the instrument.)

(d) Notarial Acts, with adhesive Foreign Bill stamps bearing the word 'Notarial' printed over them.

CHAPTER V.—*Miscellaneous.*

15. When it is necessary under Section fifteen of the said Act to denote upon one instrument the payment of duty in respect of

another, such payment shall be denoted by an endorsement under the hand of the Collector on the former instrument.

16. Every payment made under Section thirty of the said Act, shall be made in cash.

17. The Collector may require every person claiming a refund or renewal under Chapter VI. of the said Act, or his duly authorised agent, to make an oral deposition on oath or affirmation, or to put in an affidavit, setting forth the circumstances under which the claim has arisen. The Collector may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in the deposition or affidavit of the claimant or his Agent.

18. Any Magistrate convicting or trying an offender under Chapter VIII. of the Stamp Act may grant to any person who may have contributed to the conviction, a reward within a limit to be fixed by the local Government.—*G. of I. No. 1288, Mar. 3, 1882.*

The 'stamped labels' referred to in paragraph 3 of the Rules promulgated under the Stamp Act of 1879, are a class of impressed stamps, and all the provisions of the Act relating to impressed stamps apply equally to these stamped labels.

Sections 52 and 54 apply to all kinds of stamps used under the Stamp Act; but great caution should be used in refunding the value of 'adhesive labels.'—*G. of I. No. 911, June 6, 1879.*

NOTE—The above refers to the rules of 19th April 1879. What are there called 'Stamped Labels' are called 'Impressed Labels' in the new rules.

The Collector being a person empowered by law (viz., by the Stamp Act and the Rules made under it,) to take evidence has authority under Section 4 of the Indian Oaths Act, 1873, to administer an oath. The rule made under the Stamp Act is not intended to give him this power, but to direct him in its exercise.

"3. The proceeding before the Collector under Section 51 of the Stamp Act may not perhaps be a judicial proceeding within the meaning of Section 193 of the Penal Code. That section, however, is not confined to cases of giving false evidence in judicial proceedings and in the opinion of His Excellency the Governor-General in Council the punishment provided for giving false evidence in cases other than judicial proceedings is likely to be ample for the purposes of the enquiry regarding refunds of the value of spoilt stamps."—*G. of I. No. 2698, Sept. 13, 1879.*

"No. 14 of the rules of 19th April 1879 (No. 17 of the new rules) does not require that the affidavits and depositions should be

put in or made before the Collector himself personally. As the duties in question are rather ministerial and formal than judicial, there is no legal objection to the Collector delegating the inquiry, if he thinks it necessary or expedient, to a Mámílatdár or Mahálkari provided that he passes the final order himself."—*Leg. Remr. with G. R. No. 211, Jan. 14, 1880.*

"Certain documents are required by law to be attested by the signatures or marks of the parties executing the same and of the witnesses thereto. The Indian Stamp Act, 1879, and the rules made thereunder apply to instruments whether the same are required by law to be attested or not. In the case of an instrument written on an impressed stamp which is not sufficient for the entire instrument being written thereon, Rule 5, clause c, of the rules made under the Indian Stamp Act, 1879, which under Section 57 of the Act have the force of law, authorizes the subjoining of so much plain paper as may be necessary to complete the writing; but the same rule makes it essential that the part of the instrument written on the plain paper shall be attested by the persons executing the document and the witnesses thereto, whether the instrument is one which is required by law to be attested or not. It is not the instrument itself, but only the part of it which is written on the plain paper which the rule requires under all circumstances to be attested.

"2. For example, if an instrument not required by law to be attested is drawn up on an impressed sheet to which a plain paper is subjoined under the above rule, while so much of the instrument as is written on the impressed sheet would be admissible as evidence, the plain paper subjoined would not be admissible unless attested and proved by one attesting witness at least (Section 68 of the Indian Evidence Act). The object of the rule, of course, is to render any subsequent and fraudulent substitution of another plain paper for the original one, impossible.

"3. In the case of an instrument which is required by law to be attested, it is obvious that the attestation required by the above rule to be on the plain paper subjoined will suffice to attest the instrument as a whole, and to render the whole document admissible as evidence on proof of the same by at least one attesting witness. Where there is no attestation on the plain paper subjoined but only on the impressed sheet, so much of the document on the plain sheet would be inadmissible as evidence.—*Leg. Remr. with G. R. No. 4377, July 8, 1882.*

13. Rules under Sec. 55, Indian Stamp Act, 1879. (Sale of Stamps.)

I.—For the purposes of these Rules stamps are divided into three classes:—

Class I. *Impressed stamps*—that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon and sold to the public for use by them in accordance with the Rules published in the *Bombay Government Gazette* under Government Notifications No. 1251, dated 2nd March 1881 (republishing Government of India's Notification No. 875, dated the 26th February 1881), and No. 3300, dated the 8th June 1881 (republishing Government of India's Notification No. 966, dated 4th idem), and *Hundi stamps*, that is, papers supplied for sale by the Government, and to which stamped labels have been affixed by one of the officers mentioned in Rule 7, clause (b) of the above-mentioned Rules, and defaced by him in manner provided by Rule 8.

Class II.—*Adhesive Stamps*—that is, stamps sold to the public for use by them in the case of instruments mentioned in Section X. of the said Act.

Class III. *Impressed labels*—that is, stamps affixed only by Government officers in the manner prescribed in the above-mentioned Notifications.

II.—Stamps in Class I. shall be sold by ex-officio and licensed vendors in accordance with these rules.

III.—Stamps in Class II. shall be sold as follows:—

India Revenue and Foreign Bill Stamps—By ex-officio and licensed vendors.

Stamps for Notarial acts and for Transfer by endorsement of Shares of public Companies and Associations—By ex-officio vendors only.

IV.—Such officers as Government may appoint shall be ex-officio vendors, who shall sell such stamps as they may be directed. The Treasurer of each Local Treasury shall be an ex-officio vendor of stamps.

V.—In the Presidency Town there shall be two ex-officio vendors of stamps who shall be members of the establishment of the Superintendent of Stamps. The duties of one of these ex-officio vendors

shall be confined to the sale of stamps of Class I. The second ex-officio vendor shall sell stamps of Class II.

VI.—Such persons as may be licensed by the Collector or other officer empowered by Government to grant licenses shall be licensed vendors who shall sell such stamps as may be indicated in their licenses and no others.

VII.—Every license granted under the last Rule shall be in the following form :—

“ To _____

LICENSE No.

Bombay.

Date

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You are hereby authorized to sell stamps of the following description (that is to say)

(here insert description of stamps)

at *(here insert the No. of the house and name of street, &c., at which the stamps are to be sold)* in the { City of Bombay }
or Taluka }

subject to the provisions of the rules from time to time in force under Section 55 of the Indian Stamp Act, 1879.

(Signed) Collector (or other officer empowered under Rule VI).

Note.—This license is revocable at any time by the Government of Bombay or by the Collector of.....”

VIII.—Every license shall be revocable at any time by Government or by the authority who granted it.

IX.—The following rates of discount shall be allowed to licensed vendors and the public :—

(1) Stamped papers (including Hundi-stamps)—

To vendors licensed at places where stamps
are sold by Government Rs. 3 per cent.

To vendors licensed at other places „ 5 „

(2) Adhesive stamps—

To vendors licensed at any place—

On stamps not exceeding in value 8 annas
each, in quantities of not less than Rs. 5

in amount Rs. 3½ per cent.

On stamps exceeding in value 8 annas each,
but not exceeding in value Rs. 5 each, in
quantities of not less than Rs. 50 in
amount Rs. 2 do.

On stamps exceeding in value Rs. 5 each,
but not exceeding in value Rs. 50 each,
in quantities of not less than Rs. 100 in
amount „ 1½ do.

To the Public—

On stamps not exceeding in value 8 annas
each, in quantities of not less than Rs. 5
in amount Re. 1 do.

On stamps exceeding in value 8 annas each,
but not exceeding in value Rs. 5 each,
in quantities of not less than Rs. 50 in
amount „ 1 do.

On stamps exceeding in value Rs. 5 each,
but not exceeding in value Rs. 50 each,
in quantities of not less than Rs. 100 in
amount „ 1 do.

Note.—Licensed vendors will not be allowed any discount on the purchase of any general stamp of which the value is more than Rs. 50.

X.—Licensed vendors shall ordinarily be required to pay ready money for all stamps supplied to them. But stamps of Class 1. may be issued on credit at such places as may be specially sanctioned by Government: Provided that the vendors give sufficient security to cover the value of stamps issued to them, and that the discount allowed on the sale of such stamps shall in no case exceed two per centum.

XI.—Every licensed vendor shall at all times have stuck up in a conspicuous station, outside his place of vend, a sign-board bearing, in English and in the vernacular language of the district, his name and the words “Licensed Vendor of Stamps.” He shall also have in his place of vend, placed so that they can readily be seen and read by purchasers, a copy of the Indian Stamp Act and of its schedules, and a copy of these rules in English and the said vernacular, with copies of all Notifications of the Governor General in Council modifying or in any way amending the schedule of stamp rates.

XII.—Every ex-officio or licensed vendor shall with his own hand write on the back of every stamp of Class I. which he sells a serial number, the date of sale, the name and residence of the purchaser (i.e., of the person for whom the stamp is bought), and the value of the stamp in full in words and his own ordinary signature; at the same time he shall make corresponding entries in a register to be kept by him in the following form:—

Date.	Serial Number.	Description of Stamps.	Value of Stamps.	Name of Purchaser.	Residence of Purchaser.

No vendor shall knowingly make a false endorsement on the stamp sold or a false entry in his register.

XIII.—Stamp vendors shall take care that certificates given by them under clause (a) or clause (b) of rule 5 of the rules promulgated by the Government of India under Notification in the Department of Finance and Commerce, No. 875, dated 26th February 1881, are true certificates.

XIV.—No certificate shall be made by a stamp vendor under clause (a) or clause (b) of rule 5 referred to in the preceding Rule XIII. in any case in which the stamp-duty required exceeds the highest value of the stamps which such vendor is authorized to sell.

XV.—Every licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Collector of the District. A licensed vendor shall not demand or accept for any stamp any consideration exceeding the value of such stamp.

XVI.—No vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

XVII.—Except at the Presidency Town, the accounts to be kept and rendered by licensed vendors shall be in accordance with the forms prescribed in Hope's Manual of Revenue Accounts or by Government.

XVIII.—At the Presidency Town each licensed vendor shall keep a book, showing in detail the supplies purchased from the Stamp Office and the daily sale. At the close of each month he shall submit to the Superintendent of Stamps a statement in the form of Appendix A.

XIX.—Licensed vendors must give security for the due performance of their duties. The security bond to be taken from them shall be in the form of Appendix B. The amount of the security shall be fixed in each case by the Collector or other authority who gives the license, but as stamps will ordinarily only be supplied to the licensees on payment of ready money, it need not be large.

XX.—No licensed vendor shall at any time offer any objection or resistance to the inspection of his register or the examination of the store of stamps in his possession by any officer duly authorized by the Collector or by Government to make such inspection or examination.

XXI.—Every licensed vendor shall, at any time, on the demand of the Collector or other officer duly authorized by Government, deliver up all stamps of Class I. remaining in his possession. Provided that if such stamps have been paid for, he shall be entitled to receive back the value thereof less any discount which he may have been allowed.—*Govt. Notif. No. 5311, Sept. 13, 1881.*

14. **Sale of Stamps.**—No restriction prevails regarding the sale of stamps on Sundays by such licensed vendors as do not sell at public offices.—*Notif. G. G. Oct. 26, 1871.*

15. The accounts under the Stamp Act and the Court Fees Act should be kept separate and distinct from each other.—*G. R. No. 5480, Nov. 9, 1870.*

16. **Acts, Rules, &c.**—With reference to Rule (10) of order 13, the Acts and Schedules are to be kept by the Collector in English and in the vernacular of the district, and supplied gratis to each licensed vendor on the issue of the license to him, and are to be returned by him when the license is cancelled or given up.

A copy of the rules and subsidiary rules in English and the vernacular are also to be supplied in the same manner to each vendor gratis, and to be kept by him handy for reference.

Only those vendors acquainted with English need be supplied with English copies of the Acts and Rules, and on this point the Collectors can exercise their discretionary powers.—*G. R. No. 6182, Dec. 15, 1870.*

17. Vernacular copies of Notifications, modifying or amending the stamp rates as prescribed by the Schedules of the Stamp Act and Court Fees Act, are to be issued without delay by Collectors to all licensed vendors in their districts.—*Notif. Nov. 14, 1877.*

18. Rules for the sale of Court Fee Stamps.*

(1) The office of the Superintendent of Stamps at Bombay shall be the head Central Depôt for Court Fees stamps.

(2) Each Huzur or Collector's Treasury shall be regarded as a Central Depôt. The Treasuries of Political Agents shall also be Central Depôts for the Districts placed under their charge. Each Taluk and Mahal Treasury shall be a Sub-Depôt for Court Fees stamps.

(3) Court Fees stamps will be sold at all Treasuries in the Bombay Presidency, and by such persons as may be licensed to sell stamps by the Collector or other officer empowered by the Local Government to grant licenses. The Treasurer of each Treasury, and any salaried persons who may be appointed by the Local Government, shall be *ex-officio* vendors of Court Fees stamps.

(4) *Ex-officio* vendors shall not be required, except in the Town of Bombay, to sell Court Fees stamps of a lower value than Rupees 50 each, but these shall be sold by the licensed vendors.

(5) Same as Rule 5 for sale of general stamps with verbal alterations.

(6) Court Fees stamps shall be sold to the public for cash only. Licensed vendors of such stamps shall receive such discount as may be ordered by the Local Government, not exceeding two per cent. on all purchases from a Central or Sub-Depôt.† Licensed vendors will be required to pay cash for Court Fees stamps. No discount shall be given on account of any stamp of 50 Rupees or upwards in value.

* Act I. of 1870, S. 55, and Court Fees Act, Sec. 34.

† The rate now sanctioned is 2 per cent.

(7, 8, & 9) Same as Rules 11, 12, and 15 under Sec. 55, Stamp Act, with verbal alterations.

(10) No vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued. On returning such stamps to the depôt within six months from the date of such order of discontinuation he shall receive back the value less any discount which may have been allowed.

(11) Every vendor shall keep and render such account as may be prescribed by the Local Government, and shall allow the Collector of the district or any officer duly authorized by such Collector or by the Local Government, at any time, to inspect such account and the register which he is required to keep under Rule 8, and to examine the store of stamps in his possession.

(12) Same as Rule 21 under Sec. 55, Stamp Act.

* * * * *

(14) An ex-officio vendor of Court Fees stamp may be required to give security for the proper performance of his duties, if such appear necessary to the head of the office, in which the vend of the stamps is to be conducted. The terms of the bond can be specially framed to meet the requirements of the case.—*Gort. Gaz. Aug. 20, 1874.*

19. Supply of Court Fees Stamps.—

Rules for the supply of Court Fees Stamps under Section 27, Court Fees Act.

(1) Court Fees stamps shall be supplied from the General Stamp Office in Bombay to Central Depôts, on indents to be submitted by Treasury Officers or other Officers in charge of Central Depôts.

(2) Sub-Depôts shall be supplied with Court Fees stamps from the Central Depôts to which they are subordinate, on monthly indents to the Central Depôts.

(3) Each Central Depôt shall keep a supply equal to its own probable requirements for two months, in addition to what it is directed to keep for the Sub-Depôts.

(4) Each Sub-Depôt shall keep a supply equal to its probable requirements for one month.

(5) When the exact amount of the fee chargeable under the Act can be denoted by a single stamp, such fee shall be denoted accordingly. When the exact amount of the fee cannot be denoted by a single stamp, the next lower available stamp shall be used; and the deficiency made up by one or more additional stamps.

[The remaining rules relate to refunds now not in force, and to returns, accounts, &c.]—*Govt. Gaz. Dec. 11, 1873.*

20. Rules as to Postage Stamps.

Supplies from Central Depôts.

* * * * *

III. Postage stamps for the Presidency of Bombay, including Sind, Berar, the Central Provinces and Local Depôts subordinate to Bombay shall be supplied by the Superintendent of Stamps at Bombay on the indent of officers in charge of Local Depôts.

* * * * *

Local Depôts.

V. Every Treasury throughout India including those attached to Political Customs and Salt Agencies, shall be a Local Depôt for the sale of postage stamps, provided that the value of the stamps sold at one time to any purchaser shall not be less than Rs. 5, and shall not include any fraction of a rupee. At any station at which there is a Collector of land revenue, neither a Salt Agent nor a Collector of Customs shall be entrusted with the custody and sale of postage stamps. All sales under this rule will be for cash on delivery, and when the purchaser is one of those who are required to retail stamps under Rule VIII. (not being a person employed in a Government Treasury), or is one specially authorized under Rule IX., a discount of one-half anna per rupee will be allowed. But to purchasers other than the above, no discount will be allowed, and officers in charge of Local Depôts must see that discount is not allowed except to the privileged officers above referred to. The sale of ordinary envelopes and post cards shall be subject to the same conditions, except that they shall be sold in packets containing sixteen each, portions of a packet not being saleable. The price of each packet shall be the value of the stamps borne by the envelopes or post cards contained in it, the discount (if any) being calculated on that value.

The preceding rule is only partially applicable to "Soldiers' Envelopes," which will be sold in complete packets, only in such Treasuries as may be selected for the purpose by the Director General of the Post Office in communication with the Military Authorities. Further, on these envelopes *no discount will be allowed*, and the *charge per packet will include the cost of the envelopes, i.e., 12*

annas for the value of the sixteen 9-pie stamps, and 2 annas for the cost of the envelopes or a total of 14 annas per packet.

The preceding rule is also only partially applicable to "Service Stamps" which may be sold *only to Government officials, on a written application, accompanied by payment of the value in cash; such sales are without restriction as to a minimum amount, and no discount is allowed.* A receipt containing in detail the gross value of each description of service postage stamps sold will be granted by the Treasury Officer for the amount paid to him. The conditions in this clause are also applicable to service post-cards, with the exception that they shall be sold only in complete packets containing 32 each, portion of a packet not being saleable.

Certain Government Treasuries have been specially authorized by the Director General of the Post Offices to sell service stamps to specified particular officials of specified Native States, and for such sales, as well as for sales which may be made under future special instructions of like character, the conditions mentioned in the preceding clause shall apply.

VI. A supply equal to the probable consumption for five months of the district attached to each Local Depôt shall be kept in each, and as soon as the number in store has fallen below the number expended during the preceding six months, the Collector or other officer in charge of the Depôt, shall indent on the Central Depôt of his Presidency for a number equal to the consumption of the last three months, for which accounts have been rendered to the Central Depôt of the Presidency. If by any accident the stock of stamps of any value should run short before the receipt of a fresh supply from the Central Depôt, the officer in charge of the Treasury will indent on neighbouring districts for a quantity sufficient to meet the demand, which may be supplied or not according to the discretion, and on the responsibility of the officer indented on with reference to the wants of his own district. It will be the duty of the Superintendent of Stamps of the Presidency to report to the Director General of the Post Office, for the orders of Government, every occasion on which it may appear, from the Monthly Statement or otherwise, that the store of stamps of any particular value in any district has fallen below the authorized amount.

Branch Depôts.

VII. Every Branch Treasury and every Tehsil Treasury shall be a Branch Depôt for the sale of postage stamps under the conditions

described in Rule V. It will receive its stamps from the Local depôt to which it is subordinate, keeping always in store a supply sufficient to meet the probable demands of one month, estimated according to the average of former sales. It will keep an account of sales in the same form prescribed for the treasurer's account and will indent for supplies in the same form prescribed for the treasurer's indent. It will render an account monthly to the Local Depôt in Form 6A immediately on the expiration of the month.

Retail Sale of Stamps.

VIII. A supply of stamps for sale by retail shall be kept available at every Post Office, Receiving Office, Tehsildari, Thana, and every Police Station at which letters are received for despatch and with every licensed stamp vendor; and it shall be the duty of the officer to whom the person in charge of any of the above named places is subordinate, to take steps to ensure that the supply kept on hand is at all times equal to at least one week's demand. Persons in charge of the above mentioned places will receive discount on purchases under Rule V. Superintendents, Inspectors of Post Offices, within their respective jurisdictions, and any other officers of the Post Office specially deputed for that purpose or authorized on that behalf by the Post Master General or Officer exercising the powers of Post Master General are empowered to examine the stock of postage of stamps kept by a licensed vendor.

This rule does not apply to "Service Stamps" or to "Soldiers' Envelopes."

By the term, "licensed vendor" as used above is meant a stamp vendor licensed under Rules framed by the Local Government in accordance with Section 55 of the General Stamp Act (I. of 1879).

Authorization of certain Retail Vendors other than the above.

IX. A District Officer may authorize the grant of discount at half anna per rupee on purchases under rule V. to any person who is a *bona fide* retail vendor of postage stamps, although he may not be one of those required to retail them under the above rule. Such authority shall be given in writing and must be produced by the person authorized when claiming discount on purchases; the authority will hold good for only 12 months from the date on which it is given and may be revoked at any time at the discretion of the District Officer. No such authority may be given to any person employed in a Government Treasury. The authority so given may,

at the discretion of the District Officer, be made subject to conditions to be expressed in the writing of authority in any or all of the following respects, viz., the maintenance of a sufficient supply of all or any specified denominations of postage stamps for retail; a particular shop, place or locality, or particular shops, places or localities in which postage stamps are to be exposed for sale; the days and hours during which they are to be so exposed, and any restriction upon the sale in shops, places or localities other than those specified. A register showing the name, residence and occupation of every person so authorized, and the sale of the authority, shall be kept by the District Officer. Superintendents and Inspectors of Post Offices within their respective jurisdictions, and any other officers of the Post Office specially deputed for that purpose or authorized on that behalf by the Post Master General or officer exercising the powers of Post Master General are empowered to examine the stock of postage stamps kept by any person so authorized.

The term "District Officer" as used above, includes the Political Officer in a Native State who may grant authority to *bonâ fide* retail vendors as provided in the above rule.

Custody of Stamps in Local Depôts.

X. The bulk of postage stamps in store at any Local Depôt shall be kept in parcels, containing a known number of sheets, in the Treasury or other secure place, in one or more strong chests or presses, under double locks, the key of one lock of each chest or press always remaining in the hands of the Collector or other officer in charge of the stamps, and the key of the other in the hands of the Treasurer.

XI. The remainder of the stamps in store shall be in the hands of the Treasurer, and shall not exceed the probable demand of fourteen days, estimated according to the average of former sales.

XII. The Treasurer shall keep a daily account of receipts and sales in the vernacular of the district, in which the transactions of each succeeding day shall be entered consecutively, a balance being struck at the close of each day, and attested by the initials of the officer in charge of the Treasury.

XIII. On the first open day of each month, and on every Monday during the month, the Treasurer shall prepare in the vernacular, and submit to the officer in charge of the postage

stamps, an indent for a supply of postage stamps for the following week. The indent, after being approved or altered by the officer in charge of the postage stamps, shall be signed by him and complied with as directed in the following rule. The indent thus signed shall be the warrant for the issue of the stamps.

XIV. The officer in charge of the postage stamps shall cause the store under double locks to be opened, and the required number to be counted and delivered to the Treasurer in his presence. A store book shall be kept in English, in which the number and the value of the stamps delivered to the Treasurer shall be entered, and a balance struck at the time of delivery. This balance will be attested by the initials of the officer in charge and of the Treasurer, both of whom shall invariably be present during the whole time that the store under double locks, or any part of it remains open. The deliveries shown in the store book will agree with the indent as approved.

XV. If the Treasurer require stamps at any intermediate time the same process will be observed as is prescribed in the two preceding rules.

XVI. Stamps will be supplied from the store under double locks only to the Treasurer and to Branch Depôts, and on indent from them respectively. Sales should be made not out of store, but from the supply in the hands of the Treasurer or the supply in Branch Depôts.

XVII. As soon as possible after the arrival of a despatch of postage stamps from a Central Depôt, or from any other Local Depôt, the packets or boxes are to be opened, one at a time, in the presence of the officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted and compared with the invoice, which, after being receipted, will be returned by the first post to the depôt whence they were despatched. Unless the officer in charge of the stamps can certify that the stamps contained in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed under double locks and entered in the store books, and no stamps are to be delivered to the Treasurer or sold to any party without being first brought into store.

XVIII. Officers in charge of stamps will have the stamps in store, both those under double locks and those in the hands of the

Treasurer, counted in their presence on the last open day of September and March in each official year, and will certify having done so in the following terms at the foot of the monthly accounts of sales and stock for these months furnished to the Superintendent of Stamps :—

I do hereby certify that I have personally counted the number of sheets of postage stamps of the value of four annas each and upwards in store on 1880 and that their actual value is* ; and I also further certify that the number of complete sheets of postage stamps of a lower value than four annas each, in store on the same date has been counted by the Treasurer in my presence and that their actual value is* ; and I do further certify that from the report of the Treasurer made to me this day the actual value of stamps in his hands amounts to*

and that the rules prescribed by the orders of the Government of India, dated 10th Sept. 1880, are duly observed.

N.B.—In cases where portions of the stock of stamps are in charge of Tehsil Officers, it will be necessary to obtain a certificate from each of the Tehsildars for the postage stamps in his charge and attach these certificates to the certificate for head-quarter store.

Officer in charge of Stamps.

XIX. On occasions of transfer of charge, postage stamps will be made over in the same manner and under the same precautions as the cash balance in the Treasury.

XX. The officer in charge of each Local Dépôt will submit, within the first week of each month, an account to the Superintendent of Stamps of his Presidency, showing the balance in hand at the Sudder and Branch Treasuries at the close of the preceding month, and the sales effected during that month.

Returns to be made by Central Dépôt, &c.

XXI. The Superintendent of Stamps of each Presidency will, at the commencement of each month, in addition to any account required by the Accountant General, furnish the Director General of the Post Office with a memorandum showing the number of stamps

* Note.—The amounts to be entered in words as well as figures.

of each description distributed by him during the preceding month, and the number remaining in stock at the close of the month.

The Superintendent of Stamps of Calcutta, Madras, Bombay, Lahore, and Nagpur, will, as soon after the close of each month as possible, furnish the Accountant General to the Post Office with a memorandum showing the total amount of the actual sales in each Local Depôt and of all the Local Depôts supplied by them.—*G. of I. No. 2837, Sept. 16, 1880.*

The Stamp Act has no application to postage stamp labels. Rule 9 of the rules for the custody, distribution, and sale of postage stamp labels mentions *bonâ fide* retail vendors of postage stamps other than those mentioned in the preceding rule, and does not require such *bonâ fide* retail vendors to be authorized to sell postage stamp labels in the manner and under the conditions described in that rule. The rule simply provides that a District Officer may authorize the grant of discount on purchases of postage stamp labels to such *bonâ fide* retail vendors. Private individuals who sell postage stamp labels and who choose to forego the grant of discount are not subject to any such conditions.

As regards the sale of receipt stamps, the Stamp Act, 1879, is applicable, and under the provisions of Section 68 of that Act, it is a punishable offence for any person who is not appointed to sell stamps under the rules made under Section 55 of the Act to sell or offer for sale any stamps to which the Act relates.—*Leg. Rem. with G. R. No. 2763, Apr. 27, 1882.*

21. Telegraph Stamps.—The rules for telegraph stamps are the same, with the following exceptions, and with verbal alterations:—

(1) (Rule 5)—No discount is allowed.

(2) (Rule 6)—The quantity to be kept in stock is four months' supply; and as soon as the number in store has fallen below the number expended during the preceding five months, the Collector, or officer in charge of the depôt, shall indent on the Central Depôt, for a number equal to the consumption of the last five months for which accounts have been rendered.

The Superintendent of Stamps has to report to the Director General of Telegraphs in case of the store having fallen below the authorized amount.

(3) Rules (8) and (9) for Postage stamps have no counterpart in the orders for Telegraph stamps.

The Treasurers or Officers in charge of Treasuries are to afford the public every facility for purchasing Telegraph stamps, and to issue them in quantities according to classification to such Post Offices as may apply for them under the authority of the Post Master General.—*G. of I. No. 1243, July 31, 1868.*

22. Refunds.—No Court Fees are now payable except in adhesive stamps, and no refunds of Court Fee stamps are allowed, except under Secs. 13, 14, and 15 of the Act, which do not apply to spoilt or useless stamps.—*G. of I. Notif. March 5, 1875, and G. R. No. 1131, March 3, 1874.**

23. When a plaint disclosing a reasonable case on the merits is rejected by any Civil or Criminal Court without the defendant being summoned, on account of a technical error in form only, leaving the plaintiff free to prosecute the same case in another form against the same defendant, the stamp on the plaint may be refunded, if the application is supported by the certificate of the officer who rejected the plaint.—*G. of I. No. 2768, April 30, 1874.*

24. Frauds were lately committed in the Stamp Department of a District Treasury, under circumstances which render it expedient to publish the facts as a caution to all District and Treasury Officers.

In pursuance of a conspiracy between the Stamp Accountant, several Office Clerks, and the Treasurer's subordinates, and owing to the lax supervision of the Treasury Officer and Collector, stamp papers, sometimes endorsed with fictitious sale entries, and sometimes obtained from the Court records, were presented by one of the Treasury officials under fictitious names with petitions for refund and refunds were granted by the Treasury Officer. The stamps were then withdrawn from the records, not transmitted to the Commissioner of Stamps, but used over and over again for the purpose of obtaining refunds. Remarks on the Accountant General's objection statement were drafted by the Head Clerk to the effect "that the Stamp Commissioner's receipt had not yet reached the office," or "that it would follow," and perfunctorily signed by the Treasury Officer.

* Also vide Notification page 355.

But under Section 45, Act XVIII. of 1869, (Sec. 53, Act I. of 1879) the Collector of the district alone can grant refunds of the value of stamps. Officers in charge of Treasuries must accordingly refer to him for separate orders in every such case.

When the Collector sanctions a refund or renewal, he shall then and there record his reasons for granting it, shall punch or mark the stamped paper in such a way that it can never be presented again, and shall then forward it for destruction to the Commissioner (or Superintendent) of Stamps.—*G. of I. No. 3767, Oct. 23, 1873.*

25. There is no provision in the rules for the re-purchase by a Treasury of Service Stamps once sold, or for the refund of their value.—*G. R. No. 4569, Nov. 11, 1873.*

For the future the Governor-General in Council authorises Local Governments to allow refunds or renewals of spoiled or useless stamps, or the repurchase of stamps not required, provided that application for renewal or refund be made within one year from the date of purchase of the stamp, or one year from the date on which the stamp has been spoilt or rendered useless.—*G. of I. No. 125, Jan. 14, 1881.*

The sanction of Government is required in each case under the above order.—*G. R. No. 1472, March 11, 1881.*

In answer to a question whether allowance must be made by a Collector under Chap. VI. of the Indian Stamp Act for an impressed stamp which had been spoiled by an agreement having been written upon it which the person who was to have executed that agreement in his own sole name subsequently refused to sign, the Legal Remembrancer was of opinion that such a case should be dealt with under Sec. 54.—*Leg. Rem. with G. R. No. 1480, Mar. 12, 1881.*

The heir of a deceased purchaser of a stamp can claim a refund.—*G. R. No. 1073, Feb. 15, 1882.*

The Government of India authorise the refund of probate duty when the Administrator General of Bombay shows that the registered claims against an estate amount to such a sum as, if they had been paid debts, would have entitled him to a refund of stamp duty under the provisions of Section 19 B. of Act XIII. of 1875.—*G. of I. No. 3168, Dec. 19, 1876.*

26. **Lapses to Government.**—Stamps that may be received by Government by lapse of property or other causes

should be taken into stock and re-issued.—*G. R. No. 1572, April 13, 1865.*

27. Documents exempted, &c.—

(A. Reductions.)

* * * *		
Entry as a vakil on the roll of any High Court under the Letters Patent constituting such Court—	Reduced to Rs. 275, with effect from 1st April 1879.	G. of I. No. 1479, March 27, 1880. (<i>Act 1 of 1879, Sec. 8.</i>) In supersession of No. 3046, dated 1st November 1879.
of any person who was bound as clerk to a vakil of such Court under articles executed before 1st April 1879;		
of any pleader of a District Court who may apply for such entry under the rules of the High Court before the 1st of April 1883.		
Instruments of gift of shares in a Company or Association.	Reduced to the amount prescribed in Article 60 (a), Schedule I. of Act 1. of 1879, for a transfer of such shares for a consideration equal to their value as set forth in such instrument of gift.	G. of I. No. 1370, June 26, 1880. (<i>Act 1 of 1879, Sec. 8.</i>)

(B. Exemptions.)

* * * *

Any applications by telegraph. But the written communication of the contents of the telegram must be stamped.—*G. of I. No. 4044, Dec. 28, 1870.*

Applications for refunds of Municipal dues.—*G. R. No. 5376, Oct. 27, 1871.*

* * * *

Application for refunds of spoiled stamps or for renewal.—*G. of I. No. 3816, Dec. 19, 1873.*

* * * *

Applications in writing relating exclusively to the purchase of salt, the property of Government.—*G. of I. No. 1293, Feb. 20, 1874.*

(1)—Copies of village settlement records furnished to landholders and cultivators during the currency or at the termination of settlement operations.

(2) List of fields extracted from village settlement records for the purpose of being filed with petitions of plaint in Settlement Courts. This exemption does not apply to—

(a)—Copies of judicial proceedings.

(b)—Copies of village settlement records (other than lists of fields extracted as aforesaid) which may be filed in any Court or Office.—*G. of I. No. 4193, July 3, 1874.*

Every instrument by which moveable or immoveable property is conveyed to the Secretary of State by way of sale, lease, or exchange where money is paid by Government for equality of exchange.—*G. of I. No. 6046, Oct. 9, 1874.*

Copies of all documents furnished under the orders of any Court or Magistrate to any Government Advocate or Pleader, or other person specially empowered in that behalf, for the purpose of conducting any trial or investigation on the part of Government before any Criminal Court, and copies of all documents which any such Advocate, Pleader, or other person is required to take in connection with any such trial or investigation for the use of any Court or Magistrate, or may consider necessary for the purpose of advising Government in connection with any criminal proceeding. Copies of judgments and depositions required by Police officers for conducting criminal appeals on behalf of Government.—*G. of I. Notif. July 20, 1877.*

Copy or translation of the charge furnished to an accused person under Section 199 of the Code of Criminal Procedure.—(*Sec. 210 of Act X. of 1882.*)

Copies of depositions furnished to accused persons under Section 201 of the Code.—(*Sec. 548 of Act X. of 1882.*)

Copy of the judgment or order passed by a Criminal Court, and of a Judge's charge to the Jury, furnished under Section 276 of the Code to any person affected by such judgment or order, provided that such person is in jail, or the Court, for some special reason, sees fit to grant copy free of expense.—(*Sec. 548 of Act X. of 1882.*)

Copies of the examination of witnesses given to accused persons under Section 357 of the Code.—(*Sec. 219 of Act X. of 1882.*)

Copies of charges given to accused persons under Section 446 of the Code.—(*Sec. 226 of Act X. of 1882.*)

Copies of orders of maintenance given under Section 538 of the Code.—(*Sec. 490 of Act X of 1882.*) *G. of I. No. 996, June 6, 1873.*

Copy of the judgment or order given by a Criminal Court under Section 464, Criminal Procedure Code, to the accused person affected by such judgment or order, provided such person is in jail, or that the Court for some special reason sees fit to give such copy free of cost.—(*Sec. 371 of Act X. of 1882.*) *G. of I. No. 7317, Dec. 18, 1874.*

* * * * *

A fresh certificate granted under Act 40 of 1858 or Act 20 of 1864 in respect of any estate for which a certificate of administration has been already granted and full Court fee paid.—*G. of I. Notif. Feb. 5, 1875.*

(1) Agreements described in Section 43 of the Dekkhan Agriculturists' Relief Act, 1879.

(2) Copies of instruments which the Village Registrar has to deliver to the parties under Section 58 of the Dekkhan Agriculturists' Relief Act, 1879.

(3) Powers-of-attorney furnished to relatives, servants, or dependants under Section 68 of the Dekkhan Agriculturists' Relief Act, 1879.—*G. of I. No. 16, Jan. 3, 1880. (Act 1 of 1879, Sec. 8.)*

Receipts given by Mounted Police Constables on account of their pay and allowances.—*G. of I. No. 1174, March 13, 1880. (Act 1 of 1879, Sec. 8.)*

Receipts given by the addressee for deposits exceeding Rs. 20 made for the payment of replies to telegraphic messages.—*G. of I. No. 1410, March 27, 1880. (Act 1 of 1879, Sec. 8.)*

Memorandum or agreement furnished to, or made or entered into with, Executive Commissariat Officers by contractors, and declarations in agreements by which a tender made to an Executive Commissariat Officer is accepted as a contract when the deposit of such contractor as security for his contract is made in Government of India Loan Notes or in cash.—*G. of I. No. 444, May 8, 1880. (Act 1 of 1879, Sec. 8.)*

Receipts endorsed by the payee on Postal Money Orders.—*G. of I. No. 731, May 22, 1880. (Act 1 of 1879, Sec. 3.)*

Agreements executed respecting the occupancy of land, whether surveyed or not, and the payment of land revenue therefor under

the "Bombay Land Revenue Code, 1879" (Bom. Act V. of 1879), or any rules made thereunder.—*G. of I. No. 2327, Aug. 14, 1880. (Act 1 of 1879, Sec. 8.)*

Agreements with Railway Companies or Administrations for the conveyance of goods, and receipts given by such Companies or Administrations for fares for conveyance of passengers or goods, or both, or animals.—*G. of I. No. 2329, Aug. 14, 1880. (Act 1 of 1879, Sec. 8.)*

Agreements with Railway Companies or Administrations which purport to limit the obligations or responsibilities of such Railway Companies or Administrations as carriers under the Indian Contract Act, 1872, Sections 151 and 161, and are in a form approved by the Governor General in Council under Section 10 of the Indian Railway Act 1879.—*G. of I. No. 3715, Nov. 13, 1880.*

Plaints under Section 16 of the Dekkhan Agriculturists' Relief Act, 1879.—*G. of I. No. 3237, Oct. 16, 1880.*

Court Fees payable under Clauses 6, 7 and 9 of Schedule I of the Court Fees Act on copies furnished by the Civil and Criminal Courts for the private use of persons applying for them. But copies furnished under this notification are not thereby exempted from the payment of the fees chargeable on such copies when filed, exhibited or recorded in any court of justice or received by any public officer.—*G. of I. No. 1361, June 24, 1881.*

Fees payable in respect of the documents specified in the 1st or 2nd Schedules to the Court Fees Act in the case of suits for the redemption of mortgaged property, when the plaintiff, or where there are several plaintiffs, any one of the plaintiffs, is an agriculturist, and when such suits are instituted within the District of the Bombay Presidency in which the Dekkhan Agriculturists' Relief Act is in force.—*G. of I. No. 2092, July 29, 1881.*

Instruments executed by Government officers and their sureties, either before or after the publication of this order, to secure the due accounting for property received by such officers by virtue of their office.—*G. of I. No. 2778, Sept. 2, 1881.*

Leases or counterparts thereof executed at the time of settlements made directly by Government with existing occupants of land whether zemindars or tenants, and whether self-cultivating or not, provided that no fine or premium is paid in consideration of such lease.—*G. of I. No. 2967, Sept. 9, 1881.*

Bills of exchange drawn quarterly by the Government of Portuguese India for the money payable to that Government under Article XV. of the Anglo-Portuguese Treaty.—*G. of I. No. 279, April 14, 1882.*

All agreement papers passed by Commissariat contractors when their security deposits are transferred to a Savings Bank.—*G. of I. No. 329, April 14, 1882.*

Bills of Lading executed out of British India and relating to property to be delivered in British India.—*G. of I. No. 1733, June 16, 1882.*

Copies of, or extracts from, baptismal, marriage or burial registers certified by Government Chaplains, subsidised or unsubsidised Clergymen, or Diocesan Registrars, and granted to:—

- (1) soldiers, sailors, or non-commissioned or petty officers;
- (2) or persons in needy circumstances, in whose favour Chaplains may exercise the discretionary power vested in them by Rule IX. of the Ecclesiastical Fee Rules published on the 29th September 1869, and may grant exemption from the payment of fees under Rule IV. of those rules.—*G. of I. No. 1603, June 9, 1882.*

Petitions and applications from persons claiming ground which is not shown in a City Survey Map as theirs are exempt from Court Fees under Section 19, Clause 9, of the Court Fees Act.—*Leg. Rem. with G. R. No. 5434, Oct. 23, 1878.*

29. Documents declared liable.—All contracts to perform public works or for the farm of Sayer revenue are to be written on a stamp of eight annas.—*G. R. No. 4891, Oct. 12, 1870.*

Petitions of appeal which require a stamp must be made separately and not jointly by several convicts.—*G. R. No. 3398, June 20, 1873.*

a—Licenses under the Bombay Abkari Act do not require to be stamped,

b—Counterpart agreements executed under Section 34 of that Act require a stamp of eight annas under Art. 5 (c) of Schedule I. of the Indian Stamp Act of 1879,

c—When the security required by the Collector under the said section of the Abkari Act is a security bond, such bond must be stamped in accordance with Art. 13 of

Schedule I. of the Stamp Act."—*Leg. Rem. with G. R. No. 4631, Sept. 1, 1879.*

A security-bond or a toll contract for more than Rs. 1,000 should be comprised in Cl. 28, Sch. I., of the Stamp Act and held liable to stamp duty of Rs. 5.—*Adv.-Genl. with G. R. No. 5271, Oct. 6, 1880.*

"The Court Fees Act, 1870, and the Stamp Act, 1879, extend to the whole of British India. These Acts are not in force in Native States, and Government has no interest in their stamp revenue. Within the limits of a Native State copies of public documents in cases disposed of by Political Officers in their capacity as such are, no doubt, furnished according to the practice prevailing in such State. Beyond those limits and within British territory the *lex loci* must be followed, and that law makes no distinction in favour of public documents in cases disposed of by Political Officers in their capacity as such.—*Leg. Rem. with G. R. No. 391, Jan. 19, 1882.*

A Municipality is not a private but a public body, and an officer of a Municipality is a 'public officer.' Therefore Article 22, Schedule I. of the Stamp Act (I. of) 1879 is applicable to any copy or extract which a Vice-President or any other officer of a Municipality certifies to be a true copy or extract."—*Leg. Rem. with G. R. No. 899, Feb. 12, 1881.*

30. **Process fees.**—Under Sec. 20, Court Fees Act, the fees chargeable by all Revenue Courts are—

(1) For every notice or summons, 3 annas.

(2) For every warrant of arrest issued on application of parties, 6 annas.—*G. of I. with G. R. No. 3794, July 6, 1875.*

31. **Denoting Stamps.**—The stamp duty payable under Article 22 of Schedule I. to the Indian Stamp Act, 1879, on copies or extracts of baptismal, marriage and burial certificates shall be denoted by means of adhesive Court Fee labels.—*G. of I. No. 2036, June 30, 1882.*

32. **Defacing Stamps.**—The cancellation or defacing of stamps affixed to "true copies" of papers issued by a Court is to be done by the Court receiving such documents.—*G. of I. No. 6307, Oct. 29, 1874.*

Government must impress on heads of offices the necessity of taking strict measures to enforce the rule regarding punching, and

will notice with displeasure any omissions reported hereafter.—*G. R. No. 3986, June 21, 1882.*

Drawers of Hundis should cancel the stamps affixed thereto by writing across them the date of cancellation in addition to their signatures.—*G. R. No. 3369, July 22, 1882.*

33. With reference to the defacing of stamps after use, frauds have been committed in consequence of undefaced stamps being taken from recorded documents and used again. Any loss of stamp revenue which can be traced to want of supervision by any officer will result in his being held responsible. The responsibility of all officers presiding over Courts for the proper defacement of the stamps affixed to documents in their Courts is insisted on.—*G. R. No. 2122, April 3, and No. 2357, April 13, 1877.*

34. **Fees on copies.**—Although under Section 88 of the Indian Registration Act the Government of Bombay can levy fees on copies, yet such fees must be in addition to those leviable under Act VII. of 1870, and not in lieu of them.

It is not within the competency of a Local Government to order that the fees levied under Act VII. of 1870 shall be levied in cash and not in stamps.

Copies requiring to be stamped under Act VII. of 1870 are not of any validity unless properly stamped, and cannot be furnished or received by any public officer.—*G. of I. No. 231, Jan. 18, 1877.*

35. **Forgery.**—The Governor-General in Council is willing to forego the report of cases of the fraudulent re-use of stamps, except when the circumstances are novel or important. But forgeries or fraudulent alterations of stamps should always be reported to the Government of India.—*G. of I. No. 1970, Dec. 18, 1879.*

36. It is obligatory on a Collector to institute a criminal prosecution in respect of any document impounded and sent to him under Sec. 22 of the Stamp Act, provided there are sufficient grounds for inferring a guilty intention.—*G. R. No. 2263, May 5, 1874.*

37. **Miscellaneous.**—The Superintendent of Stamps may write off the value of receipt or bill stamps or of stamped papers or other adhesive stamps to the extent of Rs. 100, above that amount the consent of Government must be obtained.—*G. R. No. 1613, April 27, 1864, and No. 127, Jan. 8, 1879.*

The stamp rules do not prohibit the writing on the reverse side of a sheet of stamped paper endorsements by stamp vendors or by

Civil Courts on documents presented to such Courts as Exhibits.—*G. of I. No. 1137, Mar. 12, 1881.*

In the case of all impounded instruments forwarded to the Collector by Registrars and Sub-Registrars under Section 33 of the Stamp Act, the adjudication should be made by the Collector with as little delay as possible.—*G. R. No. 128, Jan. 10, 1882.*

In exercise of the powers conferred by Sections 26 and 35 of the Court Fees Act, 1870, and of all other powers enabling him in this behalf; and in supersession of Notification by the Government of India in the Financial Department No. 1520, dated 5th March 1875, and all other Notifications on the subject, the Governor-General in Council is pleased to issue the following directions:—

- I. When in any case the fee chargeable under the Court Fees Act is less than Rs. 10, such fee shall be denoted by adhesive stamps bearing the words 'Court Fees,' at present in use, or adhesive stamps of any different shape, size or pattern, bearing the words 'Court Fees,' which may hereafter be issued for use, in supersession of, or in addition to, the adhesive stamps now in use.
- II. When in any case the fee chargeable under the said Act amounts to, or exceeds, Rs. 10, such fee shall be denoted by impressed stamps bearing the words 'Court Fees,' adhesive stamps being only employed to make up fractions of less than Rs. 10.
- III. If in any case the amount of the fee chargeable under the said Act involves a fraction of an anna, such fraction shall be remitted.
- IV. This Notification shall take effect on and after the 1st June 1883.—*Govt. of I. Notif. No. 361, April 18, 1883.*

In exercise of the powers conferred by Section 35 of Act VII. of 1870 (The Court Fees Act, 1870), and in supersession of Notification No. 1251, dated 13th March 1880, the Governor-General in Council has—

- (i) remitted the fees payable in respect of powers-of-attorney furnished to relatives, servants, or dependents, under Section 68 of Act XVII. of 1879 (The Deccan Agriculturists' Relief Act, 1879);
- (ii) remitted, in the case of suits instituted before village Munsifs under Chapter V. of Act XVII. of 1879 (The

Deccan Agriculturists' Relief Act, 1879), the fees payable in respect of the documents specified in the first or second schedule to the said Court Fees Act annexed ;

- (iii) remitted the fees payable in respect of proceedings taken under Section 19, Clause 2, of Act XVII. of 1879 (The Deccan Agriculturists' Relief Act) ;
- (iv) remitted the fees payable in respect of proceedings in matters relating to insolvency under Chapter IV. of Act XVII. of 1879 (The Deccan Agriculturists' Relief Act);
- (v) reduced such fees to one-half, in the case of suits to which Chapter II. of the said Deccan Agriculturists' Relief Act applies except suits of the description mentioned in Section 3, Clause (w), or Clause (x), of the said Act, to which an agriculturist is not a party :

provided that when the reduced court-fee amounts to a fraction of an anna, the fee chargeable shall be one anna.—*G. of I. Notif. No. 667, May 4, 1883.*

The Government of India having in their Notification in the Department of Finance and Commerce, No. 361, dated 18th April 1883, prescribed the use from 1st June 1883 of adhesive stamps for denoting court fees amounting to less than Rs. 10, and of impressed stamps for denoting court fees amounting to or exceeding Rs. 10, the following rules for regulating the number of stamps to be used for denoting any fee chargeable under the said Act are made under Sec. 27 (b) of the Court Fees Act :—

I.—When, in the case of fees amounting to less than Rs. 10 the amount can be denoted by a single adhesive stamp, such fee shall be denoted by a single adhesive stamp of the required value. But if the amount cannot be denoted by a single adhesive stamp, or if a single adhesive stamp of the required value is not available, the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional adhesive stamps of the next lower values, which may be required to make up the exact amount of the fee.

II.—When in the case of fees amounting to or exceeding Rs. 10, the amount can be denoted by a single impressed

stamp, the fee shall be denoted by a single impressed stamp of the required value. But if the amount cannot be denoted by a single impressed stamp, or if a single impressed stamp of the required value is not available, an impressed stamp of the next lower value available shall be used, and the deficiency shall be made up by the use of one or more additional impressed stamps of the next lower values available which may be required to make up the exact amount of the fee, in combination with adhesive stamps to make up fractions of less than Rs. 10.

- III.—(a) Any adhesive stamps which may be used under Rule II. shall be affixed to the impressed stamp of the highest value employed in denoting the fee.
- (b) When two or more impressed stamps are used to make up the amount of the fee chargeable under the Court Fees Act, a portion of the subject-matter shall be written on each impressed stamp so used, and the writing on each stamp shall be attested by the signature of the person or persons executing the document.
- (c) When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamp, so much plain paper may be joined thereto as may be necessary for the complete writing of the document, and the writing on the impressed stamps and on the plain paper shall be attested by the signature of the person or persons executing the document. — *Govt. Notif. No. 3780, May 16, 1883.*